

Article - Tax - General

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§13-839.

(a) If a person files a claim for return of seized alcoholic beverages, cigarettes, other tobacco products, or a conveyance used for their transportation under § 13-837 of this subtitle, the Comptroller or the Comptroller's designee shall:

(1) promptly act on the request and hold an informal hearing;

(2) direct the return of alcoholic beverages, cigarettes, or other tobacco products unless the Comptroller or Comptroller's designee has satisfactory proof that the person was not in compliance with any provisions of Title 5 or Title 12 of this article at the time of seizure; and

(3) direct the return of the conveyance if the Comptroller or Comptroller's designee has satisfactory proof that the owner of the conveyance was not willfully evading any provisions of Title 5 or Title 12 of this article at the time of seizure.

(b) The Comptroller or Comptroller's designee shall grant or deny the application for return of seized alcoholic beverages, cigarettes, other tobacco products, or a conveyance in accordance with subsection (a) of this section by mailing the person a notice of final determination.

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